Last year your organization received the Welfare Exemption for all or part of the property your organization owns at the location listed above. To continue receiving the exemption for the property you own at this location, you must complete, sign and return this claim form to the Assessor. A separate claim form is required for each location. The Assessor may contact you for additional information.

A. If you no longer seek an exemption at this location, check here  and sign and return this form to the Assessor. Date Vacated: ________________

B. If your organization is dissolved and therefore no longer needs an Organizational Clearance Certificate, check here

C. Check, if changed within the last year:  Mailing Address  Organization Name

D. Does your organization have a valid Organizational Clearance Certificate (OCC) issued by the State Board of Equalization?  Yes  No

E. Have you amended the organization's formative documents (i.e., articles of incorporation, constitution, trust instrument, articles of organization) since last year?  Yes  No

F. Have the formative documents (i.e., articles of incorporation, constitution, trust instrument, articles of organization) since last year been amended?  Yes  No

G. Last year your organization received the Welfare Exemption for all or part of the property your organization owns at the location listed above. To continue receiving the exemption for the property you own at this location, you must complete, sign and return this claim form to the Assessor. A separate claim form is required for each location. The Assessor may contact you for additional information.

H. Does your organization have a valid Organizational Clearance Certificate (OCC) issued by the State Board of Equalization?  Yes  No

I. If yes, enter OCC No. ___________ and date issued ___________.

J. Have the organization's income and/or expenses increased by more than 25 percent since last year? If yes, please provide the owner's name and address and the property is owned by a limited partnership, submit BOE-267-L1. If yes, provide the owner's name and address and the property is owned by a nonprofit organization or eligible limited liability company, submit BOE-267-O.

K. Did this or any portion of this property generate taxable "unrelated business taxable income," as defined in section 512 of the Internal Revenue Code? If yes, see “Unrelated Income” on the reverse.

L. Have the organization's income and/or expenses increased by more than 25 percent since last year? If yes, attach a copy of your most recent and the prior year's complete financial statements along with an explanation of increase.

M. Is there any equipment or property at this location that is leased or rented to the claimant? If yes, the property is owned by a nonprofit organization or eligible limited liability company, submit BOE-267-O.

N. Is the property used as a housing for the elderly or handicapped? If yes, submit BOE-267-H unless care or services are provided or the property is financed by the federal government under, but not limited to, sections 202, 231, 236, or 811 of the Federal Public Laws.

O. Is the property used as a housing for the elderly or handicapped? If yes, submit BOE-267-H unless care or services are provided or the property is financed by the federal government under, but not limited to, sections 202, 231, 236, or 811 of the Federal Public Laws.

P. Is the property used as a housing for the elderly or handicapped? If yes, submit BOE-267-H unless care or services are provided or the property is financed by the federal government under, but not limited to, sections 202, 231, 236, or 811 of the Federal Public Laws.

Q. Is the property used as a housing for the elderly or handicapped? If yes, submit BOE-267-H unless care or services are provided or the property is financed by the federal government under, but not limited to, sections 202, 231, 236, or 811 of the Federal Public Laws.

R. Is the property used as a housing for the elderly or handicapped? If yes, submit BOE-267-H unless care or services are provided or the property is financed by the federal government under, but not limited to, sections 202, 231, 236, or 811 of the Federal Public Laws.

S. Is the property used as a housing for the elderly or handicapped? If yes, submit BOE-267-H unless care or services are provided or the property is financed by the federal government under, but not limited to, sections 202, 231, 236, or 811 of the Federal Public Laws.

T. Is the property used as a housing for the elderly or handicapped? If yes, submit BOE-267-H unless care or services are provided or the property is financed by the federal government under, but not limited to, sections 202, 231, 236, or 811 of the Federal Public Laws.

U. Is the property used as a housing for the elderly or handicapped? If yes, submit BOE-267-H unless care or services are provided or the property is financed by the federal government under, but not limited to, sections 202, 231, 236, or 811 of the Federal Public Laws.

V. Is the property used as a housing for the elderly or handicapped? If yes, submit BOE-267-H unless care or services are provided or the property is financed by the federal government under, but not limited to, sections 202, 231, 236, or 811 of the Federal Public Laws.

W. Is the property used as a housing for the elderly or handicapped? If yes, submit BOE-267-H unless care or services are provided or the property is financed by the federal government under, but not limited to, sections 202, 231, 236, or 811 of the Federal Public Laws.

X. Is the property used as a housing for the elderly or handicapped? If yes, submit BOE-267-H unless care or services are provided or the property is financed by the federal government under, but not limited to, sections 202, 231, 236, or 811 of the Federal Public Laws.

Y. Is the property used as a housing for the elderly or handicapped? If yes, submit BOE-267-H unless care or services are provided or the property is financed by the federal government under, but not limited to, sections 202, 231, 236, or 811 of the Federal Public Laws.

Z. Is the property used as a housing for the elderly or handicapped? If yes, submit BOE-267-H unless care or services are provided or the property is financed by the federal government under, but not limited to, sections 202, 231, 236, or 811 of the Federal Public Laws.
GENERAL INFORMATION

The Welfare Exemption is available only to property, real or personal, owned by a religious, charitable, hospital, or scientific organization and used exclusively for religious, charitable, hospital, or scientific purposes. It is also available on a taxable possessory interest in publically owned real property used for exempt purposes by an organization that qualifies for the welfare exemption. A public owner is a local, state or federal agency.

To be eligible for the full exemption, the claimant must file a claim each year on or before February 15. Only 90 percent of any tax, penalty, or interest may be canceled or refunded when a claim is filed between February 16 and December 31 of the current year. If the application is filed on or after January 1 of the next year, only 85 percent of any tax, penalty, or interest may be canceled or refunded. The tax, penalty, and interest for a given year may not exceed $250. A separate claim must be completed and filed for each property for which exemption is sought.

In accordance with Revenue and Taxation Code section 254.5(b)(2), the assessor may institute an audit or verification of the property’s use to determine whether both the owner and user of the property meet the requirements of Revenue and Taxation Code section 214.

ORGANIZATIONAL CLEARANCE CERTIFICATE

The Assessor may not approve a property tax exemption claim until the claimant has been issued a valid Organizational Clearance Certificate (OCC) by the State Board of Equalization. If you are seeking exemption on this property, you must provide the organization’s OCC No. and date issued. A listing of organizations with valid OCCs is available on the Board’s website (www.boe.ca.gov) and can be accessed at www.boe.ca.gov/proptaxes/welfareorgeligible.htm. You may also contact the Board at 1-916-274-3430.

HOUSING

If question 5 is answered yes, describe the portion of the property used for living quarters (since January 1 of the prior year). Submit (1) documentation, including tenets, canons, or written policy, that indicates the organization requires housing be provided to employees and/or volunteers, or (2) include statement why such housing is incidental to and reasonably necessary for the exempt purpose of the organization. If the documentation described in items (1) or (2) has been submitted in a previous year for this location, please submit documentation including the occupant’s position or role in the organization with a statement indicating that the housing continues to be used for organization’s exempt purpose. (This question is not applicable where the exempt activity is providing housing.)

USE OF THE PROPERTY BY OTHER ORGANIZATIONS

If question 8 is answered yes, submit BOE-267-O.

UNRELATED BUSINESS TAXABLE INCOME

If question 9 is answered yes, you must attach the following to the claim:

• the organization’s information and tax returns, including Form 990-T, filed with the Internal Revenue Service for its immediately preceding year;
• a statement setting forth the amount of time devoted to the organization’s income-producing and to its non income-producing activities and, where applicable, a description of that portion of the property on which those activities are conducted;
• a statement listing the specific activities and locations which produce unrelated business taxable income; and
• a statement setting forth the amount of income of the organization that is attributable to activities in this state and is exempt from income or franchise taxation and the amount of total income of the organization that is attributable to activities in this state.

SIGNATURE

An officer or duly authorized representative of the organization owning the property must sign the claim.

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<th>ITEM</th>
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If another exemption, such as the church, religious, etc., was allowed this year on a portion of the property described in the claim, indicate the type and amount of the exemption: ________________ $ __________________

By (Assessor or designee) __________________________ (date) __________________________